



MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

2001
FORM
MO-1041

FOR THE CALENDAR YEAR 2001 OR FISCAL YEAR BEGINNING 2001, **ENDING** , 20

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH AFTER CLOSE OF THE TAXABLE YEAR. ATTACH COPY OF FEDERAL FORM 1041 AND SUPPORTING SCHEDULES, INCLUDING SCHEDULE K-1.

CHECK APPLICABLE BOXES: ☐ Amended ☐ Final
☐ Address, FEIN Change

NAME OF ESTATE OR TRUST		IF ESTATE, ENTER SOCIAL SECURITY NUMBER OF DECEDENT	SOCIAL SECURITY NUMBER	FEDERAL I.D. NUMBER
NAME AND TITLE OF FIDUCIARY				DOR USE ONLY P.M. EXT. CODE
ADDRESS OF FIDUCIARY (NUMBER AND STREET) PLACE LABEL FROM POSTCARD IN BLOCK				
CITY, STATE, ZIP CODE				

INFORMATION FOR FILING

A. CHECK WHETHER: <input type="checkbox"/> BANKRUPTCY ESTATE <input type="checkbox"/> SIMPLE TRUST <input type="checkbox"/> GRANTOR TRUST <input type="checkbox"/> COMPLEX TRUST	B. IF TRUST, CHECK WHETHER: <input type="checkbox"/> TESTAMENTARY <input type="checkbox"/> INTER VIVOS	C. CHECK WHETHER ESTATE OR TRUST IS: <input type="checkbox"/> RESIDENT <input type="checkbox"/> NONRESIDENT	D. HAS FINAL DISTRIBUTION OF ASSETS BEEN MADE DURING THE YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO
E. During this taxable year, was this estate or trust notified of any federal change for any prior years? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, has an amended Missouri return been filed? If an amended return has not been filed, attach explanation as to why not.			
F. Is a Federal Schedule K-1 attached for each beneficiary? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, how many? If NO, attach explanation.			
G. Did the estate or trust receive federal tax-exempt income? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "yes", enter the amount of non-Missouri tax-exempt interest income and exempt-interest dividends here \$, and on the reverse side, Part 1, Line 4).			
H. Does the estate or trust have any Missouri modifications from Part 1 on the reverse side? <input type="checkbox"/> YES <input type="checkbox"/> NO			
I. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO (or not applicable)			
J. Does Federal Form 1041, Line 22 reflect any taxable income of the fiduciary? <input type="checkbox"/> YES <input type="checkbox"/> NO			
K. If no to all four questions, do not complete remainder of form. Do complete Form MO-NRF, Part 3 for nonresident beneficiaries, if a distribution of Missouri source income was made.			
L. If a nonresident estate or trust with income from both Missouri and non-Missouri sources — omit Lines 1–11, attach Form MO-NRF, check this box <input type="checkbox"/> and skip to Line 12.			

INCOME

1. Federal taxable income (from Federal Form 1041, Line 22 but not less than 0)	1	00
2. Federal income tax (from Federal Form 1041, Schedule G, Line 4)	2	00
3. Other federal income tax (from Federal Form 1041, Schedule G, Lines 2a and 5)	3	00
4. Total federal deductions — add Lines 2 and 3	4	00
5. Federal tax deduction. Enter amount from Line 4 not to exceed \$5,000	5	00
6. Capital gain exclusion on sale of low income housing; see instructions (attach explanation)	6	00
7. Fiduciary's share of Missouri fiduciary adjustment — SUBTRACTION (from Part 2, Column 6)	7	00
8. Total subtractions — add Lines 5, 6, and 7	8	00
9. Fiduciary's share of Missouri fiduciary adjustment — ADDITION (from Part 2, Column 6)	9	00
10. Balance — Line 1 less Line 8, plus Line 9	10	00
11. Excess federal exemption (if Line 1 is equal to zero and Line 10 is positive, enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero, after all other deductions are subtracted). Exemption is not allowed on final return	11	00
12. Missouri taxable income (Line 10 less Line 11 for Missouri residents or from Form MO-NRF, Part 1, Line 9 for nonresidents)	12	00

TAX

13. MISSOURI INCOME TAX (see 2001 tax table on page 3 of instructions)	13	00
14. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return)	14	00
15. BALANCE — subtract Line 14 from Line 13	15	00
16. Tax on lump sum distribution (see instructions on page 2)	16	00
17. Recapture taxes (see instructions on page 2)	17	00
18. TOTAL TAX — add Lines 15, 16, and 17	18	00

CREDITS AND PAYMENTS

19. Payments and other credits (attach explanation)	19	00
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REFUND OR TAX DUE

20. OVERPAYMENT — If Line 19 is greater than Line 18, enter amount overpaid REFUND	20	00
21. TAX DUE — If Line 18 is greater than Line 19, enter amount due	21	00
22. Interest	22	00
23. Additions to tax (for late filing or late payment)	23	00
24. TOTAL DUE — add Lines 21 through 23 (U.S. funds only) (PAY THIS AMOUNT) TOTAL DUE	24	00

DOR USE ONLY

NAME OF ESTATE OR TRUST AS SHOWN ON PAGE 1

FEDERAL I.D. NUMBER

PART 1 — MISSOURI FIDUCIARY ADJUSTMENT

Enter Missouri modifications which are related to items of income, gain, loss, and deductions that are determinants of federal distributable net income.

ADDITIONS (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1041, Line 11	1	00		
2. Less: Kansas City and St. Louis earnings taxes	2	00		
3. Net (subtract Line 2 from Line 1)			3	00
4. Non-Missouri state and local bond interest	4	00		
5. Less: related expenses (omit if less than \$500)	5	00		
6. Net (subtract Line 5 from Line 4)			6	00
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)			7	00
8. Total of Lines 3, 6, and 7			8	00

SUBTRACTIONS (attach explanation of each item)

9. Interest from exempt federal obligations (attach a detailed list)	9	00		
10. Less: related expenses (omit if less than \$500)	10	00		
11. Net (subtract Line 10 from Line 9)			11	00
12. Amount of any state income tax refund included in federal taxable income			12	00
13. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)			13	00
14. Total of Lines 11, 12, and 13			14	00
15. Missouri fiduciary adjustment — NET ADDITION — excess Line 8 over Line 14			15	00
16. Missouri fiduciary adjustment — NET SUBTRACTION — excess Line 14 over Line 8			16	00

PART 2 — ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete Part 2 ONLY if Part 1 indicates a Missouri fiduciary adjustment. The adjustment is allocated among all beneficiaries and fiduciary in the same ratio as their relative shares of federal distributable net income.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)

1. NAME OF EACH BENEFICIARY. ALL BENEFICIARIES MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF BENEFICIARY IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	SHARES OF FEDERAL DISTRIBUTABLE NET INCOME		6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT	
			4. AMOUNT	5. PERCENT	<input type="checkbox"/> ADDITION	<input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>		00	%		00
b)	<input type="checkbox"/>		00	%		00
c)	<input type="checkbox"/>		00	%		00
d)	<input type="checkbox"/>		00	%		00
Charitable Beneficiaries			00	%		00
Fiduciary			00	%		00
TOTALS			00	100%		00

COLUMN 4 — Total federal distributable net income must be the same as Federal Form 1041, Schedule B, Line 7.

COLUMN 5 — Indicate percentages.

COLUMN 6 — Enter Missouri fiduciary adjustment from Part 1, Line 15 or 16, as the total of Column 6. Multiply each percentage in Column 5 times the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.

COLUMNS 4, 5, AND 6 — Attach a detailed explanation of the allocation method used if there is no federal distributable net income or if the percentages do not agree with the relative shares indicated on Federal Form 1041, Schedules B and K-1.

COLUMN 6 — The amount after each name is reported as a modification, either as an addition to or subtraction from federal adjusted gross income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT — (NAME OF ESTATE OR TRUST)". A copy of this part (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on Page 1, Line 7 or Line 9.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ YES ☐ NOPREPARER'S TELEPHONE NUMBER
()**SIGNATURE — PLEASE SIGN BELOW**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY

SIGNATURE OF PREPARER OTHER THAN FIDUCIARY

FEIN OR PTIN

DATE

TELEPHONE NO.

ADDRESS

DATE

**DOR
USE
ONLY**☐ S
☐ E
☐ P
☐ F**MAIL RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY MO 65105-3815.**